

Item 2

1953

Summary of the President's 1954
Budget

Summary of the Budget of the National
Government of Canada for the Fiscal
Year Ending March 31, 1954

Preliminary Digest of Suggestions
for Internal Revenue Revision
Submitted to the Joint Committee
on Internal Revenue Taxation

Federal Excise-Tax and Collection Data

Estimates of Federal Receipts for
Fiscal Years 1953 and 1954

Digest of Testimony Presented Before
the Ways and Means Committee Relative
to the President's Recommendations
to Extend for Six Months the Excess-
Profits Tax

Excess Profits Tax

Excise Tax on Admissions

Examples Illustrating the Application
of Section 206 of H. R. 6426

Hearing - Reorganization of the Bureau
of Internal Revenue - September 25, 1953

1954

Summary of the President's 1955 Budget

Summary of Committee on Finance Hearings
on H. R. 8224, a Bill to Reduce Excise
Taxes, and for Other Purposes

Present Law Individual Income, Estate
Gift, and Excise Tax Rates

Historical Data Pertaining to the
Individual Income Tax 1913-54

Comparison of Tax Burdens and Rates
on a Single Person, a Head of Household,
and a Married Couple

1955

The Internal Revenue Service - Its
Reorganization and Administration

Federal Excise-Tax Data

Summary of the President's 1956 Budget

Data on Sections 462 and 452 of the
Internal Revenue Code of 1954

Renegotiation Act of 1951 as Amended
Through August 3, 1955

Cross-Reference Within the Internal
Revenue Code of 1954 as of January 1,
1956

Alternative Plans for Reducing the
Individual Income Tax Burden

1956

Report to the Subcommittee on Excise
Tax Technical and Administrative
Problems

Data on Minor Tax Bills Pending Before
the Committee on Finance on January 6,
1956

Report of the Joint Committee on
Internal Revenue Taxation Relating to
Renegotiation

Terminology of the Internal Revenue
Code of 1954

Application of the Tax on Transportation
of Persons to Foreign Travel Under
Present Law, H. R. 5265, as Passed by
the House of Representatives, and
H. R. 5265, as Passed by the Senate

Estimates of Federal Receipts for
Fiscal Years 1956 and 1957

Summary of the Senate Amendments to
Title II of H. R. 10660, the Highway
Revenue Act of 1956

Data on Title II of H. R. 10660, the
Highway Revenue Act of 1956

Renegotiation Act of 1951 Amended

FED
EXCISE-T

JANU

PREPAR
STAFF OF THE JO
INTERNAL REV



FEDERAL EXCISE-TAX DATA

JANUARY 1955

PREPARED BY THE
STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1955

FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1955*

Item	Present law rates	For his- torical ref- erence, see table—
its:		
c—		
d—		
d perfumes containing distilled spirits	\$10.50 per proof or wine gallon if below proof. ¹	IV
its and wines, additional tax	30 cents per proof gallon.	V
es according to alcohol content by volume:		IV
over 41 percent		

TABLE I.—*Excise taxes in effect Jan. 1, 1955—Continued*

Item	Present law rates	For his- torical ref- erence, see table—
Process button:		

FEDERAL EXCISE-TAX DATA

TABLE I.—Excise taxes in effect Jan. 1, 1955

Internal Revenue Code Section Number	Item	Present law rates	For historical reference, see table
5001	Liquor taxes: Distilled spirits: Domestic		IV
5021	Imported		V
5041	Imported perfumes containing distilled spirits		IV
	Rectified spirits and wines, additional tax		
	Wines:		
	Still wines according to alcohol content by volume:		
	Not over 14 percent	\$10.50 per proof or wine gallon if below proof. ¹	
	Over 14 percent to 21 percent	30 cents per proof gallon.	
	Over 21 percent to 24 percent		
	Over 24 percent	17 cents per wine gallon. 67 cents per wine gallon. \$2.25 per wine gallon. \$10.50 per proof or wine gallon.	
5001	Sparkling wines, liqueurs, and cordials:		
5041	Champagne or sparkling wines.	\$3.40 per wine gallon.	
	Artificially carbonated wines.	\$2.40 per wine gallon.	
5022	Liqueurs, cordials, etc.	\$1.92 per wine gallon.	
5001	Containing more than 24 percent alcohol	\$10.50 per proof or wine gallon.	
5051	Beer	\$9 per barrel.	
	Special occupational taxes:		
5111	Wholesale dealers in liquor	\$200 per year.	IV
5121	Retail dealers in liquor	\$50 per year.	IV
5081	Rectifiers:		
	Less than 500 barrels a year	\$110 per year.	
5101	Manufacturers of stills or worms	\$220 per year.	
5101	Stills or worms, each	\$55 per year.	
5151	Nonbeverage manufacturers, per annual withdrawals:	\$22.	III
	Not more than 25 proof-gallons	\$25 per year.	
	Not more than 50 proof-gallons	\$50 per year.	
	More than 50 proof-gallons	\$100 per year.	
	Brewers:		
5091	Less than 500 barrels a year	\$55 per brewery.	IV
	More than 500 barrels a year	\$110 per brewery.	
5111	Wholesale dealers in beer	\$100 per year.	
5121	Retail dealers in beer	\$22 per year.	
5121	Limited dealers in beer and wines	\$2.20 per month.	

See footnote at end of table.

Domestic	
Imported, in addition to import duties	
Manufacturers, per factory	
Wholesale dealers	
Retail dealers	
Sugar (manufactured in United States or imported).	
Testing 92 sugar degrees	
Each additional degree (fractions in proportion)	
Testing less than 92 sugar degrees	
Telephone, telegraph, radio, and cable facilities, etc.:	
Local telephone service	
Long-distance telephone service ²¹	
Telegraph service	
Leased-wire service, teletypewriter, or talking circuit special service	
Wire and equipment service (quotation service, burglar alarm, etc.)	
Transportation of oil by pipeline	
Transportation of persons:	
Commutation or season tickets for single trips of less than 30 miles or commuta- tion tickets for 1 month or less.	
Amounts paid, 35 cents or less	
Amounts paid, over 35 cents, generally ²²	
Seats and berths	
Transportation of property:	
Coal	
All other	
Wagering:	
Wagers (except parimutuel)	
Occupation of accepting taxable wagers	
Other miscellaneous excise taxes:	
Bank circulation, etc., taxes:	
Circulation other than of national banks:	
On average circulation outstanding:	
Entire circulation, each month	
Circulation exceeding 90 percent of capital each month (additional tax)	
Circulation paid out	
Cotton futures (subject to many conditions)	
Firearms (National Firearms Act):	
Certain short 2-barrel guns:	
Sale or transfer	
Manufacturers	
Dealers	
Machineguns, silencers, etc.:	

\$1 per year.

V

ters or manufacturers	-----	\$500 per year.
s	-----	\$200 per year.
rokers	-----	\$300 per year.
lee table V)	-----	
o registered persons	-----	\$1 per ounce.
o unregistered persons	-----	\$100 per ounce.
manufacturers, and compounders	-----	\$24 per year.
	-----	\$1 per year.
rs	-----	Do.
gaged in laboratory research	-----	Do.
er than practitioners who deal in, dispense or give away	-----	Do.
	-----	\$3 per year.
l coca leaves, etc.	-----	1 cent per ounce or fraction.
smoking	-----	\$300 per pound.
manufacturers, producers, and compounders	-----	\$24 per year.
dealers	-----	\$12 per year.
ers	-----	\$3 per year.
rs	-----	\$1 per year.
gaged in laboratory research	-----	Do.
t otherwise taxed, dispensing preparation of limited narcotic content	-----	Do.

of gallon is provided for distilled spirits used
 ing a net tax of \$1 per proof gallon.

¹³ Exemptions include silver-plated flatware, watches designed for the
 blind, articles used for religious purposes, surgical instruments, frames for

TABLE III.—*New excise taxes imposed during or subsequent to World War II and still in effect—Continued*

	Unit of tax	Rates under Revenue Acts of--				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
7, etc., taxed						
	Each alley or table	\$10-----	No change---	\$20-----	No change---	No change.

TABLE I.—*Excise taxes in effect Jan. 1, 1935*—Continued

Internal Revenue Code Section Number	Item	Present law rates	For lists of rates for excise, see table—
5701	Tobacco taxes: Cigarettes: Small, weighing not more than 3 pounds per 1,000 Large, weighing more than 3 pounds per 1,000 ² Cigars: Small, weighing not more than 3 pounds per 1,000 Large, weighing more than 3 pounds per 1,000 if intended to retail at— Not over 2½ cents Over 2½ to 4 cents Over 4 to 6 cents Over 6 to 8 cents Over 8 to 15 cents Over 15 to 20 cents Over 20 cents Tobacco, chewing and smoking Snuff Cigarette paper and tubes: Paper, each package or book containing over 25 papers Cigarette tubes Stamp taxes, documentary, etc.: Bond issues Bond transfers Stock issues: Par value No par value—actual value \$100 or more per share. No par value—actual value less than \$100 per share. Stock transfers: Par value—if selling price is under \$20 Par value—if selling price is over \$20 No par value—if selling price is under \$20 No par value—if selling price is over \$20 Deeds, real estate, conveyances, etc. Foreign insurance policies: Life, sickness, accident, annuity contracts, and contracts of reinsurance. Other Playing cards Silver bullion, sales or transfers of amount by which selling price exceeds cost plus allowed expenses. Manufacturers' excise taxes (based generally on manufacturers' sales price): Air conditioners Automobiles, etc.: Automobiles, trucks, passenger, auto trailers, ³ and motorcycles. Automobile trucks, trailers, buses, road tractors. Parts and accessories	<p>\$4 per 1,000. \$8.40 per 1,000.</p> <p>75 cents per 1,000. \$2.50 per 1,000. \$3 per 1,000. \$4 per 1,000. \$7 per 1,000. \$10 per 1,000. \$15 per 1,000. \$20 per 1,000. 10 cents per pound. Do.</p> <p>½ cent per 50 or fraction. 1 cent per 50 or fraction.</p> <p>11 cents per \$100 face value or fraction. 5 cents per \$100 face value or fraction.</p> <p>11 cents per \$100 or fraction of par or face value. 11 cents per \$100 or fraction. 3 cents each \$20 or fraction.</p> <p>5 cents per \$100 or fraction of par or face value. 6 cents per \$100 or fraction of par or face value. 5 cents per share. 6 cents per share. 55 cents on amount over \$100 and not over \$500; 55 cents on each additional \$500 or fraction.</p> <p>1 cent per dollar or fraction of premium 4 cents per dollar or fraction of premium. 13 cents per pack of not more than 54. 50 percent.</p> <p>10 percent. Do. 8 percent. Do.</p>	<p>IV</p> <p>V IV</p> <p>V V V</p> <p>IV IV IV</p> <p>IV</p> <p>IV</p> <p>III IV IV V</p> <p>III IV</p>

See footnotes at end of table.

4071	Tires ⁵	5 cents per pound.	III
4107	Tubes	9 cents per pound.	III
4171	Business machines (except retail cash registers)	10 percent.	III
4171	Cameras, slides and film ⁶	Do.	III
4201	Cigarettes, cigars, and pipe mechanical lighters ⁷	5 percent.	III
4121	Electric, gas, and oil appliances ⁸	10 percent.	III
4131	Electric-light bulbs and tubes	11 percent.	IV
4181	Firearms, shells and cartridges	10 percent.	III
4201	Fountain pens, mechanical pencils, ball-point pens ⁷	2 cents per gallon.	IV
4081	Gasoline	6 cents per gallon. ⁹	IV
4091	Lubricating oil		III
	Matches:		
4211	Ordinary	2 cents per 1,000. ⁹	III
4211	Fancy wood	5½ cents per 1,000.	IV
4801	White phosphorus	2 cents per 100.	V
4151	Musical instruments	10 percent.	III
4141	Photographs and phonograph records	Do.	III
4181	Pistols and revolvers	Do.	IV
4141	Radio receiving sets, components, etc. ¹⁰	Do.	IV
4111	Refrigerators, refrigerating apparatus, and quick-freeze units. ¹¹	5 percent.	IV
4161	Sporting goods and equipment ¹²	10 percent.	III
4141	Television sets, components, etc.	Do.	III
	Retailers' excise taxes (based on retailers' sales price):		
4011	Furs and fur articles	10 percent.	III
4001	Jewelry, etc. ¹³	Do.	III
4031	Luggage, handbags, etc.	Do.	III
4021	Toilet preparations ¹⁴	Do.	III
	Miscellaneous excise taxes:		
4231	Admissions:		
	Generally ¹⁵	1 cent for each 10 cents or major fraction.	IV
	Amount paid, 50 cents or less	None. ¹⁶	V
	Excess charges by proprietor	50 percent of excess charge.	IV
	Leases of boxes or seats	10 percent of amount charged for similar accommodations. ¹⁷	IV
	Ticket broker sales in excess of regular price:		
	Cabarets, roof gardens, etc. ¹⁸	10 percent of excess charge ¹⁷ .	IV
	Horse and dog races	20 percent of taxable amount.	IV
4471	Bowling alleys, billiard and pool tables	1 cent for each 5 cents or major fraction.	III
4241	Club dues and initiation fees	\$20 per alley or table per year.	IV
4511	Coconut and other vegetable oils processed, first domestic processing	20 percent of amount paid ¹⁹ .	V
4461	Coin-operated amusement or gaming devices:		
	Amusement or music machines	3 cents per pound ²⁰	III
	Gaming devices	\$10 per machine per year.	
4041	Diesel fuel for highway vehicles and special motor fuels	\$250 per machine per year.	
4286	Leases of safe-deposit boxes	2 cents per gallon.	III
	Oleomargarine, adulterated butter, filled cheese:		
	Oleomargarine, imported only, in addition to import duties.	10 percent of amount collected.	IV
4591	Adulterated or process butter:		
	Adulterated butter	15 cents per pound.	V
4811	Adulterated butter		
4821	Manufacturers	10 cents per pound.	
4821	Wholesale dealers	\$600 per year.	
4821	Retail dealers	\$480 per year.	

See footnotes at end of table.

Instrument devices.....	Each machine per year.....	\$10.....	No change.....	No change.....	\$250 ¹⁹ 2 cents..... No change.....	Do. Do. 10 percent.
.....ing devices.....	.....do.....	\$50.....	.....do.....	.....do.....	.....do.....	.....do.....
.....uel used for highway vehicles.....	Per gallon.....	\$100.....	.....do.....	.....do.....	.....do.....	.....do.....
.....ne, telegraph, radio messages, etc.: Local tele- service.....	Amount charged.....	6 percent.....	10 percent.....	15 percent.....	No change.....	10 percent.
.....ortation: .....nsportation of persons: .....mmutation or season tickets for single trips.....f less than 30 miles or commutation tickets.....for 1 month or less.....	Amount paid.....	None.....	None.....	None.....	None.....	None.
.....Amount paid, 35 cents or less.....	.....do.....	.....do.....	.....do.....	.....do.....	.....do.....	Do. 10 percent.
.....Amount paid, over 35 cents, generally.....	.....do.....	5 percent.....	10 percent ²⁰	15 percent ²¹	No change ²¹ do.....	Do. do.
.....Seats and berths.....	.....do.....	.....do.....	.....do.....	.....do.....	.....do.....	No change. Do.
.....nsportation of property: .....Coal.....	Each short ton.....	4 cents.....	No change.....	No change.....	do.....	No change.
.....All other.....	Amount paid.....	3 percent.....	.....do.....	.....do.....	do.....	Do.
.....(except pari mutuels).....	Amount of wager.....	.....do.....	.....do.....	.....do.....	10 percent.....	Do.
.....tion of accepting taxable wagers.....	Per year.....	.....do.....	.....do.....	.....do.....	\$50.....	Do.

¹³ Exemptions include watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignias, etc., used on uniforms of the Armed Forces.

¹⁴ Silver-plated flatware exempt. Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$5 taxed at 10 percent.

¹⁵ Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.

¹⁶ Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.

¹⁷ Exempts baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes.

¹⁸ Definition extended to include music machines.

¹⁹ Revenue Act of 1950 had increased rate to \$150 per machine per year.

²⁰ Special-rate furlough tickets exempt.

²¹ Excise Tax Act of 1947 exempted, in general, transportation outside north-ern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.

.....mercial refrigerating apparatus and air conditioners exempt.
.....gisters of the type used in registering over-the-counter retail sales
.....subject to the retail jewelry tax not to be taxed at the manufacturers'
.....ld-type electric vacuum cleaners exempt.
.....venue Act of 1951 added certain household-type appliances to the
.....d exempted certain non-household-type appliances previously taxed.
.....s exempt.
.....to exceed 10 percent of price for which sold.
.....s weighing more than 4 pounds exclusive of lens and accessories
.....cial and industrial types exempt. Tax applies only to cameras, film,
..... Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze
.....ponents sold to wholesalers or retailers for resale to manufacturers
.....ion equipment exempt.
.....changed to remove specific types of articles used predominantly for
.....s and by children. Fishing equipment subject to tax at 10 percent
.....urers' sales price.
.....urers' tax of 10 percent imposed by Revenue Act of 1950.
.....Revenue Act of 1950, jewelry and furs sold at auction made sub-

	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—						1954 (approved Mar. 31, 1954)
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)		
	Per proof or wine gallon if below proof.	\$2.25	\$3	\$4	\$6 ¹	\$9 ¹	\$10.50 ¹	No change.	
	do.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.	
	do.	\$2	\$2.75	\$4	\$6	\$9	\$10.50	Do.	
to alcohol									
	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.	
cent.	do.	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.	
to 21 percent	do.	20 cents	30 cents	65 cents	\$1	\$2	\$2.25	Do.	
to 24 percent	do.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.	
	Per proof or wine gallon.								
queurs, and									
arking wines.	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	\$3.40. ²	
ated wines.	do.	1½ cents per gallon	1½ cents	2½ cents	5 cents	7 cents			

TABLE I.—*Excise taxes in effect Jan. 1, 1955—Continued*

Internal Revenue Code classification number	Item	Present law rates	For historical reference only—see table—
4811	Process butter:		
4821	Process butter	1/4 cent per pound.	
	Manufacturers	\$50 per year.	
4831	Filled cheese:		
4831	Domestic	1 cent per pound.	
4841	Imported, in addition to import duties	8 cents per pound.	
4841	Manufacturers, per factory	\$400 per year.	
4841	Wholesale dealers	\$250 per year.	
4841	Retail dealers	\$12 per year.	
4501	Sugar (manufactured in United States or imported):		
	Testing 92 sugar degrees	0.465 cent per pound.	
	Each additional degree (fractions in proportion)	0.00875 cent per pound.	
	Testing less than 92 sugar degrees	0.5144 cent per pound.	
4251	Telephone, telegraph, radio, and cable facilities, etc.:		
	Local telephone service	10 percent of amount paid.	
	Long-distance telephone service	Do.	
	Telegraph service	Do.	
	Leased-wire service, teletypewriter, or talking circuit special service	Do.	
4281	Wire and equipment service (quotation service, burglar alarm, etc.)	8 percent of amount charged.	
4261	Transportation of oil by pipeline	4 1/2 percent of amount paid.	
	Transportation of persons:		
	Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less	None.	
	Amounts paid, 35 cents or less	Do.	
	Amounts paid, over 35 cents, generally	10 percent of amount paid.	
	Seats and berths	Do.	
4271	Transportation of property:		
	Coal	4 cents per short ton.	
	All other	3 percent of amount paid.	
	Wagering:		
4401	Wagers (except parimutuel)	10 percent of amount of wager.	
4411	Occupation of accepting taxable wagers	\$50 per year.	
4881	Other miscellaneous excise taxes:		
	Bank circulation, etc., taxes:		
	Circulation other than of national banks:		
	On average circulation outstanding:		
	Entire circulation, each month	1/2 of 1 percent.	
	Circulation exceeding 90 percent of capital each month (additional tax)	1/10 of 1 percent.	
4851	Cotton futures (subject to many conditions)	10 percent.	
	Futures (National Firearms Act):	2 cents per pound.	
	Certain short 2-barrel guns:		
5811	Manufacturers	\$1 per firearm.	
5801	Salo or transfer	\$25 per year.	
5801	Machinery, silencers, etc.:	\$1 per year.	
5811	Salo or transfer	\$200 per firearm.	

See footnotes at end of table.

5801	Importers or manufacturers-----	\$500 per year.
5801	Do-----	\$200 per year.
5801	Pawnbrokers-----	\$300 per year.
	Import taxes (See table V)	
	Marihuana:	
	Transfers to registered persons-----	\$1 per ounce.
4741	Transfers to unregistered persons-----	\$100 per ounce.
4741	Importers, manufacturers, and compounders-----	\$24 per year.
4751	Producers-----	\$1 per year.
4751	Do-----	Do.
4751	Practitioners-----	Do.
4751	Persons engaged in laboratory research-----	Do.
4751	Millers-----	\$3 per year.
4751	Persons other than practitioners who deal in, dispense or give away-----	
	Opium:	
	Opium and coca leaves, etc-----	1 cent per ounce or fraction.
4701	Opium for smoking-----	\$300 per pound.
4711	Importers, manufacturers, producers, and compounders-----	\$24 per year.
4721	Wholesale dealers-----	\$12 per year.
4721	Retail dealers-----	\$3 per year.
4721	Practitioners-----	\$1 per year.
4721	Persons engaged in laboratory research-----	Do.
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content-----	Do.

¹ Drawback of \$9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of \$1 per proof gallon.

² Large cigarettes measuring over 6½ inches long, counting each 2½ inches as 1 cigarette, taxed as small cigarettes.

³ House trailers exempt.

⁴ Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

⁵ Tires not more than 20 inches in diameter, and not more than 1½ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

⁶ Commercial and industrial types exempt.

⁷ Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

⁸ Household-type appliances only. Heating pads, washing machines, and vacuum cleaners exempt.

⁹ Tax cannot exceed 10 percent of price for which so sold.

¹⁰ Communication, detection, or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the U. S. Government.

¹¹ The tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

¹² Specific types of articles used predominantly for school sports and by children exempt.

¹³ Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

¹⁴ Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

¹⁵ Admissions accruing to specified educational, religious, and charitable institutions, and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

¹⁶ Exemption does not apply to admissions to horse or dog races.

¹⁷ If admission is to horse or dog race track, rate is 20 percent.

¹⁸ Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

¹⁹ Dues or membership fees of \$10 or less exempt. Initiation fees of \$10 or less exempt unless dues or membership fees exceed \$10.

²⁰ Additional tax of 2 cents per pound if coconut oil is not from the Philippines, Trust Territories, or any possession of the United States.

²¹ Calls from combat zones initiated by members of the Armed Forces exempt.

²² Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.

TABLE V.—*Excise taxes in effect prior during or sub*

Title and unit of tax	
TOBACCO TAXES	
Cigarette papers:	
Package of 26-50 sheets.....	
Per additional 50 sheets or fraction thereof.....	
Cigarette tubes, per 50 or fraction thereof.....	
Cigars: Weighing not more than 3 pounds per M.....	
Leaf tobacco, penalty tax on dealers who have sold shipped leaf tobacco in violation of law, per pound.....	
Tobacco and snuff, per pound.....	
LIQUOR TAXES	
Rectification tax, distilled spirits and wines, in accordance with law on distilled spirits or wines, per proof gallon.	
Stamp taxes: ²	
Container stamps:	
Per container of less than ½ pint.....	
Per container, ½ pint or more.....	
Export stamps, distilled spirits intended for foreign sale, per package.....	
DOCUMENTARY, ETC., STAMPS	
Silver bullion sales or transfers, of amount by which price exceeds cost plus allowed expenses.	
MISCELLANEOUS TAXES	
Admissions: Sold by proprietor in excess of established price.	
Adulterated and processed butter:	
Adulterated butter per pound.....	
Manufacturers, per year.....	
Retailers, per year.....	
Wholesalers, per year.....	
Processed butter, per pound.....	
Manufacturers, per year.....	
Bank circulation, etc., taxes:	
Circulation other than of national banks: ³	
On average circulation outstanding:	
Entire circulation, each month.....	
Circulation exceeding 90 percent of entire circulation, each month (additional tax).....	
Circulation paid out.....	
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound.	
Filled cheese:	
Domestic, per pound.....	
Imported, per pound in addition to import duty.....	
Manufacturers, per factory per year.....	
Retail dealers, per year.....	
Wholesale dealers, per year.....	
Firearms (machine guns and short-barrelled firearms):	
Dealers, per year.....	
Importers or manufacturers, per year.....	
Pawnbrokers, per year.....	
Transfer of firearms, per firearm.....	
Import excise taxes: ⁴	
Coal, coke, etc., per 100 pounds ⁵	
Copper and copper concentrates:	
Articles containing 4 percent or more of copper by weight.	
Articles in which copper is component material, per value, per pound.	
Copper-bearing ores and concentrates and concentrates, as defined in Tariff Act of 1930, per pound of copper content.....	
Crude petroleum, fuel oil, gas oil, and liquid petroleum products (except gasoline and lubricating oil) per gallon.....	
Gasoline and other motor fuel, per gallon.....	
Hempseed, per pound.....	
Lubricating oils, per gallon.....	

See footnotes on p. 17

TABLE VI.—*Excise tax rates in effect as of certain specified dates—Continued*

Rates in effect as of—

TABLE II.—The Excise Tax Reduction Act of 1954

(A) EXCISE TAX RATES REDUCED

	Rates under prior law	Rates under the act
Retailers' excises:		
Furs.....	20 percent.....	10 percent.
Jewelry.....	20 percent.....	10 percent.
Luggage.....	20 percent.....	10 percent.
Toilet preparations.....	20 percent.....	10 percent.
Manufacturers' excises:		
Sporting goods.....	15 percent.....	10 percent.
Mechanical pens, pencils, lighters.....	15 percent.....	10 percent.
Electric light bulbs and tubes.....	20 percent.....	10 percent.
Pistols and revolvers.....	11 percent.....	10 percent.
Cameras, lenses, and film.....	20 percent.....	10 percent.
Electric, gas, and oil appliances.....	10 percent.....	5 percent.
Refrigerators, freezers (excluding air conditioners).....	10 percent.....	5 percent.
Matches.....	2 cents per 1,000.....	Not to exceed 10 percent.
Cutting oil.....	6 cents per gallon.....	Not to exceed 10 percent.
Miscellaneous excises:		
Telephone, telegraph, radio, cable.....	(1).....	10 percent.
Local telephone.....	15 percent.....	10 percent.
Transportation of persons.....	15 percent.....	10 percent.
Leases of safe deposit boxes.....	20 percent.....	10 percent.
Admissions: General.....	20 percent ²	10 percent. ³

(B) EXCISE TAX RATES EXTENDED FOR 1 YEAR*

	Unit of tax	Present law rate	Rate to become effective Apr. 1, 1955
Liquor taxes:			
Distilled spirits.....	Per proof gallon.....	\$10.50.....	\$9.
Beer.....	Per barrel.....	\$9.....	\$8.
Wine:			
Still wine:			
Containing less than 14 percent alcohol.....	Per wine gallon.....	17 cents.....	15 cents.
Containing 14 to 21 percent alcohol.....	do.....	67 cents.....	60 cents.
Containing 21 to 24 percent alcohol.....	do.....	\$2.25.....	\$2.
Containing more than 24 percent alcohol.....	do.....	\$10.50.....	\$9.
Sparkling wines, liqueurs, cordials, etc.:			
Champagne or sparkling wine.....	Per wine gallon.....	\$3.40.....	\$3.00.
Liqueurs, cordials, etc.....	do.....	\$1.92.....	\$1.60.
Artificially carbonated wines.....	do.....	\$2.40.....	\$2.00.
Tobacco taxes: Cigarettes.....	Per 1,000.....	\$4.....	\$3.50.
Manufacturers' excises:			
Gasoline.....	Per gallon.....	2 cents.....	1½ cents.
Passenger cars and motorcycles.....	Manufacturers' sale price.....	10 percent.....	7 percent.
Trucks, buses, truck trailers.....	do.....	8 percent.....	5 percent.
Auto parts and accessories.....	do.....	do.....	Do.
Retailers' excises: Diesel and special motor fuel.....	Per gallon.....	2 cents.....	1½ cents.

*These rates were increased by the Revenue Act of 1951 and the increases were scheduled to terminate on Apr. 1, 1954. The Excise Tax Reduction Act of 1954 extended these rate increases to Apr. 1, 1955.

¹ Telephone or radiotelephone messages, toll charges over 24 cents, 25 percent; domestic telegraph, cable, and radio dispatches, 15 percent; international telegraph, cable, and radio dispatches, 10 percent; leased wire service, teletypewriter, or talking circuit special service, 25 percent.

² Under prior law a penalty tax of 50 percent is imposed on sales by proprietors in excess of the established tax; this rate is not reduced.

³ General admissions exempt if price does not exceed 50 cents—Admission to horse and dog races remain at 20 percent—Admissions to school athletics (excluding post season games) and to museums and civic theaters are exempt from tax.

Stamp taxes, documentary, etc.—Continued

Deeds, conveyances, etc.

Value over \$100 and not over \$500.....

Value over \$500.....

Foreign insurance policies other than life, etc.

Foreign life, sickness, accident, and annuity contracts.

Foreign reinsurance policies.

Passage tickets to foreign port.

Costing over \$10 and not over \$30.....

Costing over \$30 and not over \$60.....

Playing cards.....

Silver bullion sales or transfers.....

Sales of produce for future delivery.....

Manufacturers' excise taxes:

Air conditioners (self-contained units).....

Automobiles, etc.:

Automobiles, passenger, auto trailers and motorcycles.

Automobile trucks, trailers, buses, and road tractors.

Parts and accessories.

Tires.....

Tubes.....

Business and store machines¹.....

Brewers malt.....

Brewers wort.....

Candy.....

Chewing gum.....

Cigarette, cigar, and pipe mechanical light-ers.²

Electrical energy.....

Electric, gas, and oil appliances¹⁰.....

Electric light bulbs and tubes.....

Firearms, shells.....

Fountain pens, mechanical pencils, ball-point pens,⁹

Fur articles.....

Gasoline.....

Amount over \$100 and not over \$500.	50 cents.....	50 cents.....	55 cents.....	55 cents.
Each additional \$500 or fraction.	50 cents.....	50 cents.....	50 cents.....	55 cents.
Per dollar or fraction of premium.	3 cents.....	3 cents.....	4 cents.....	4 cents.
Per dollar or fraction of premiums.	3 cents.....	3 cents.....	1 cent.....	1 cent.
do.....	3 cents.....	3 cents.....	1 cent.....	1 cent.
Price paid.....	\$1.....	\$1.....	\$1.10.....	
do.....	\$3.....	\$3.....	\$3.50.....	
do.....	\$5.....	\$5.....	\$5.50.....	
Per package of not more than 54.	10 cents.....	10 cents.....	13 cents.....	13 cents.
Of amount by which the selling price exceeds cost plus allowed expenses.	50 percent.....	50 percent.....	50 percent.....	50 percent.
Per \$100 or fraction.....	5 cents.....	5 cents.....	10 percent.....	10 percent.
Manufacturers' sale price.	3 percent.....	3 percent.....	7 percent.....	10 percent. ⁵
Manufacturers' sale price.	2 percent.....	2 percent.....	5 percent.....	8 percent.
do.....	2 percent.....	2 percent.....	5 percent.....	8 percent. ⁶
do.....	2½ cents.....	2½ cents.....	5 cents.....	5 cents. ⁷
Per pound.....	2½ cents.....	2½ cents.....	4 cents.....	9 cents.
do.....	4 cents.....	4 cents.....	10 percent.....	10 percent.
Manufacturers' sale price.	3 cents.....	3 cents.....	10 percent.....	10 percent.
Per pound.....	15 cents.....	15 cents.....	3½ percent.....	5 percent.
Per gallon.....	2 percent.....	2 percent.....	10 percent.....	10 percent.
Sale price.....	2 percent.....	2 percent.....	11 percent.....	11 percent.
do.....	2 percent.....	2 percent.....	11 percent.....	10 percent.
Manufacturers' sale price.	3 percent.....	3 percent.....	1½ cents.....	2 cents.
do.....	3 percent.....	3 percent.....	1 cent.....	
do.....	10 percent.....	10 percent.....		
do.....	10 percent.....	10 percent.....		
Sale price.....	10 percent.....	10 percent.....		
Per gallon.....	1 cent.....	1 cent.....		

Grape concentrate of more than 35 percent sugar content by weight.	do	20 cents.			
Jewelry	Sale price	10 percent			
Lubricating oil	Per gallon	4 cents	4 cents	6 cents.	
Matches:					
Ordinary	Per 1,000	2 cents		2 cents.	
Fancy wood	do	2 cents	5 cents	5½ cents.	
White phosphorus	do	2 cents	2 cents	2 cents.	
Paper, in books	Per 100	½ cent		2 cents.	
Mixed flour	Per 1,000	4 cents	4 cents	2 cents.	
Mixed flour, manufacturers or packers of	Per barrel	\$12	\$12		
Musical instruments	Per year			10 percent.	
	Manufacturers' sale price.				
Photograph records	do	5 percent		10 percent.	
Photographs	do			10 percent.	
Photographic apparatus and equipment:					
Cameras and lenses	do	10 percent ¹¹		25 percent ¹²	10 percent. ¹³
Photographic plates, sensitized paper	do			15 percent	
Photographic apparatus and equipment.	do			25 percent	
Unexposed film	do			15 percent	10 percent. ¹⁴
Pistols and revolvers	do	10 percent	10 percent	11 percent	10 percent.
Quick-freeze units	do				5 percent.
Radio receiving sets, components, etc	do	5 percent	5 percent	10 percent.	10 percent. ¹⁵
Refrigerators, household types	do	5 percent	5 percent	10 percent	5 percent

TABLE VI.—Excise tax rates in effect as of certain specified dates—Continued

TABLE III.—*New excise taxes imposed during or subsequent to World War II and still in effect*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Liquor taxes:						
Distilled spirits, occupational taxes:						
Nonbeverage manufacturers, per annual with- drawals:	Per annum.			No change.	No change.	No change.
Not more than 25 proof gallons.	do.		\$25.	do.	do.	Do.
Not more than 50 proof gallons.	do.		\$50.	do.	do.	Do.
More than 50 proof gallons.	do.		\$100.	do.	do.	Do.
Stamp taxes, documentary, foreign insurance policies:	Per dollar or fraction of premiums.		1 cent.	do.	do.	Do.
Life, sickness, accident, and annuity contracts.	do.		do.	do.	do.	Do.
Reinsurance policies.	do.		No change ¹ .	do.	do.	Do.
Manufacturers' excise taxes:						
Air-conditioning units.	Manufacturers' sale price.	10 percent.	No change ¹ .	do.	do.	Do.
Business machines.	do.	do.	do ² .	do.	do.	Do.
Cigarette, cigar, and pipe lighters ³ .	do.	do.	No change.	No change ⁴ .	15 percent.	10 percent.
Electric, gas, and oil appliances.	do.	10 percent.	No change.	20 percent.	No change ⁵ .	5 percent.
Electric light bulbs and tubes.	do.	5 percent.	do.	do.	do.	10 percent.
Fountain pens, ball point pens, mechanical pencils ³ .	do.	do.	do.	Suspended; Retail- ers' tax substi- tuted.	15 percent.	Do.
Luggage.	do.	10 percent.	No change.	do.	do.	No change.
Matches, ordinary.	Per thousand.	2 cents.	do.	No change.	No change.	Do.
Musical instruments.	Manufacturers' sales price.	10 percent.	do.	do.	do.	Do.
Phonographs and phonograph records.	do.	do.	do.	do.	do.	Do.
Photographic apparatus:						
Cameras, generally.	do.	do.	25 percent ⁷ .	do.	20 percent ⁸ .	10 percent.
Unexposed films, photographic plates, etc.	do.	do.	15 percent.	do.	do. ⁸ .	Do.
Refrigerating apparatus.	do.	do.	No change ¹ .	do.	No change ⁹ .	5 percent.
Sporting goods and equipment.	do.	do.	do.	do.	15 percent ¹⁰ .	10 percent.
Television sets, components, etc. ¹¹ .	do.	do.	do.	do.	10 percent ¹¹ .	No change.
Retailers' excise taxes:						
Jewelry ¹² .	Retailers' sales price.	10 percent.	No change ¹³ .	20 percent ¹⁴ .	No change.	10 percent.
Fur articles of which fur is component of chief value ¹² .	do.	do.	do.	do.	do.	Do.
Luggage, handbags, wallets, etc.	do.	do.	do.	do.	do.	Do.
Toilet preparations.	do.	10 percent.	No change.	do.	do. ¹⁷ .	Do.

TABLE III.—New excise taxes imposed during or subsequent to World War II and still in effect—Continued

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Miscellaneous taxes:						
Bowling alleys, billiard and pool tables	Each alley or table per year.	\$10	No change	\$20	No change	No change.
Coin-operated machines:						
Amusement devices	Each machine per year.	\$10	do ¹⁸	No change	do	Do.
Gaming devices	Per gallon.	\$50	\$100	do	\$250 ¹⁹	Do.
Diesel fuel used for highway vehicles	Amount charged	6 percent	10 percent	15 percent	No change	Do.
Telephone, telegraph, radio messages, etc.: Local telephone service						10 percent.
Transportation:						
Transportation of persons:						
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	Amount paid	None	None	None	None	None.
Amount paid, 35 cents or less.	do	do	do	do	do	Do.
Amount paid, over 35 cents, generally	do	5 percent	10 percent ²⁰	15 percent	No change ²¹	10 percent.
Seats and berths	do	do	do	do	do	Do.
Transportation of property:						
Coal	Each short ton.		4 cents	No change	do	No change.
All other	Amount paid		3 percent	do	do ²²	Do.
Wagering:						
Wagers (except pari mutuels)	Amount of wager				10 percent	Do.
Occupation of accepting taxable wagers	Per year.				\$50	Do.

¹ All commercial refrigerating apparatus and air conditioners exempt.

² Cash registers of the type used in registering over-the-counter retail sales exempt.

³ These subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

⁴ Household-type electric vacuum cleaners exempt.

⁵ The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.

⁶ Tax not to exceed 10 percent of price for which sold.

⁷ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

⁸ Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.

⁹ Revenue Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze units. Components sold to wholesalers or retailers for resale to manufacturers of refrigeration equipment exempt.

¹⁰ Base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.

¹¹ General tax of 10 percent imposed by Revenue Act of 1950. Exemption is limited to the Revenue Act of 1950. Excise tax except in the case of auction sales held in private homes, that portion which does not exceed \$100 is exempt.

¹³ Exemptions include watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignias, etc., used on uniforms of the Armed Forces.

¹⁴ Silver-plated fixtures exempt. Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$5 taxed at 10 percent.

¹⁵ Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.

¹⁶ Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.

¹⁷ Exempts baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes.

¹⁸ Definition extended to include music machines.

¹⁹ Revenue Act of 1950 had increased rate to \$150 per machine per year.

²⁰ Special-rate furlough tickets exempt.

²¹ Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere.

²² Trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers and if the ship is not used for the purpose of transporting passengers and cargo to or from a port of call in the United States, Canada, or Mexico.



Opium:	Per ounce	1 cent	1 cent	1 cent.
Opium and coca leaves, etc.	Per pound	\$300	\$300	\$300.
Opium for smoking	Per pound	\$24	\$24	\$24.
Importers, manufacturers, producers, and compounders.	Per year			
Wholesale dealers	do	\$12	\$12	\$12.
Retail dealers	do	\$3	\$3	\$3.
Practitioners	do	\$1	\$1	\$1.
Persons engaged in laboratory research	do	\$1	\$1	\$1.
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	\$1	\$1	\$1.

- 1 In addition to rates shown, special penalty taxes were in effect during the Prohibition period.
- 2 Drawback of \$6 per gallon and \$9.50 per gallon respectively, on distilled spirits withdrawn for certain nonbeverage purposes.
- 3 No charge to be made for stamps after Jan. 1, 1955.
- 4 Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.
- 5 House trailers exempt.
- 6 Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers and tire chains.
- 7 Tires not more than 20 inches in diameter and not more than 1¾ inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement, or tires of extruded firing with internal wire fastening agent, exempt.
- 8 Cash registers of the type used in registering over-the-counter retail sales, exempt.
- 9 Excludes those which are subject to the 20 percent retail tax.
- 10 Household-type vacuum cleaners exempt. The Revenue Act of 1951 exempted heating pads and added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. The Excise Tax Reduction Act of 1954 continued the base established by the Revenue Act of 1951 but reduced the rate to 5 percent.
- 11 Excludes aerial cameras and cameras weighing more than 100 pounds.
- 12 Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
- 13 Commercial and industrial types exempt.
- 14 Tax applies only to film in rolls.
- 15 Communication, detection, or navigation receivers of the type used in commercial, military or marine installations are exempt if sold to the United States Government.
- 16 Tax does not apply to refrigeration components sold to wholesalers or retailers which are held for resale to manufacturers of refrigeration equipment.
- 17 Specific types of articles used predominantly for school sports and by children exempt.
- 18 Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component.
- 19 Silver-plated flatware exempt. Watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces, exempt.
- 20 Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$35 taxed at 10 percent.
- 21 Baby powders, oils and lotions; barber and beauty shop supplies to be used on premises; and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.
- 22 Admissions accruing to specified educational, religious and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. Exemption of 50 cents does not apply to horse and dog races.
- 23 If admission is to horse or dog racetrack, rate is 20 percent.
- 24 Taxable amount was admission charge, deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts of 50 cents or less exempt.
- 25 Taxable amount includes amounts paid for admission, refreshments, services and merchandise. Revenue Act of 1951 exempts admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges.
- 26 Prior to 1941 dues of \$25 or less and fees of \$10 or less exempt; 1941 and later years, dues of \$10 and fees of \$10 exempt.
- 27 Calls from combat zones initiated by members of the Armed Forces, exempt.
- 28 Special rate for lough tickets exempt.
- 29 Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop, in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.
- 30 Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.
- 31 Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.
- 32 Whale oil, fish oil, or marine animal oil of any kind may enter tax-free if such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

TABLE VII.—*Excise taxes imposed*

Manufacturers' excises:	
Television receiving sets, components, etc.	M
Quick-freeze units.....	
Miscellaneous excises:	
Coin-operated gaming devices.....	Pe

¹ Rate increased to \$250 by Revenue Act of 195

TABLE IV. — *Excise taxes in effect prior to World War II which were increased during or subsequent to the war*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—						
		Rates in effect, Dec. 31, 1939	1940 (approved June 25, 1940)	1941 (approved Sept. 26, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1943)	1954 (approved Oct. 20, 1953)	1954 (approved Mar. 31, 1954)
Liquor taxes:								
Distilled spirits:								
Domestic	Per proof or wine gallon if below proof.	\$2.25	\$3	\$4	\$6 1/2	\$9 1/2	\$10.50 1/2	No change.
	do.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.
	do.	\$2	\$2.75	\$4	\$6	\$9	\$10.50	Do.
Wines:								
Still wines according to alcohol content by volume:								
Not over 14 percent.	Per wine gallon.	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.
Over 14 percent to 21 percent.	do.	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
Over 21 percent to 24 percent.	do.	20 cents	30 cents	65 cents	\$1	\$2	\$2.25	Do.
Over 24 percent.	Per proof or wine gallon.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.
Sparkling wines, liquors, and cordons:								
Champagne or sparkling wines.	Per half pint.	2 1/2 cents	3 cents	7 cents	10 cents	15 cents	17 cents	\$3.40 1/2
Artificially carbonated wines.	do.	1 1/2 cents per 1/2 pint.	1 1/2 cents	3 1/2 cents	5 cents	10 cents	12 cents	\$2.40 1/2
Liquors, cordials, etc.								
Containing more than 24 per- cent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	\$2	\$2.75	\$4	do.	do.	do.	\$1.92 1/2
Fermented malt liquors.	Per barrel.	\$5	\$6	No change	\$7	\$8	\$9	No change.
Special occupational taxes:								
Wholesale dealers, distilled spirits and wines.	Per year.	\$100	\$110	do.	No change	No change	\$200	Do.
Retail dealers, distilled spirits and wines.	do.	\$25	\$27.50	do.	do.	do.	\$50	Do.
Rectifiers:								
Less than 500 barrels a year.	do.	\$100	\$110	do.	do.	do.	No change	Do.
500 barrels or more a year.	do.	\$200	\$220	do.	do.	do.	do.	Do.
Manufacturers of stills or worms.	do.	\$50	\$55	do.	do.	do.	do.	Do.
Stills or worms.	do.	\$20	\$22	do.	do.	do.	do.	Do.
Brewers:								
Production less than 500 bar- rels a year.	Per brewery.	\$50	\$55	do.	do.	do.	do.	Do.
Production over 500 barrels a year.	do.	\$100	\$110	do.	do.	do.	do.	Do.
Wholesale dealers, fermented malt liquors.	Per year.	\$50	\$55	do.	do.	do.	\$100	Do.
Retail dealers, fermented malt liquors.	do.	\$20	\$22	do.	do.	do.	No change	Do.

See footnotes at end of table.

TABLE IV.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war—Continued*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—						1954 (approved Mar. 31, 1954)
		Rates in effect, Dec. 31, 1939	1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	
Liquor taxes—Continued								
Special occupational taxes—Continued								
Temporary dealers, fermented malt liquors and wines.								
Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per month.	\$2.	\$2.20.	No change.	No change.	No change.	No change.	No change.
Large, weighing more than 3 pounds per 1,000. ³	Per 1,000.	\$3.	\$3.25.	do.	\$3.50.	do.	\$4.	Do.
	do.	\$7.20.	\$7.80.	do.	\$8.40.	do.	No change.	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—								
Not over 2½ cents.	do.	\$2.	No change.	do.	\$2.50.	do.	do.	Do.
Over 2½ cents to 4 cents.	do.	\$2.	do.	do.	\$3.	do.	do.	Do.
Over 4 cents to 5 cents.	do.	\$2.	do.	do.	do.	do.	do.	Do.
Over 5 cents to 6 cents.	do.	\$3.	do.	do.	do.	do.	do.	Do.
Over 6 cents to 8 cents.	do.	\$3.	do.	do.	\$4.	do.	do.	Do.
Over 8 cents to 15 cents.	do.	\$5.	do.	do.	\$7.	do.	do.	Do.
Over 15 cents to 20 cents.	do.	\$10.50.	do.	do.	\$10.	do.	do.	Do.
Over 20 cents.	do.	\$13.50.	do.	do.	\$15.	do.	do.	Do.
Stamp taxes, documentary, etc.:								
Bond issues.	Each \$100 of face value or frac- tion.	10 cents.	11 cents.	do.	No change.	do.	do.	Do.
Bond transfers.	do.	4 cents.	5 cents.	do.	do.	do.	do.	Do.
Stock issues:								
Par or face value.	Each \$100 par or face value.	10 cents.	11 cents.	do.	do.	do.	do.	Do.
No par or face value—actual value	Each \$100 or frac- tion.	do.	do.	do.	do.	do.	do.	Do.
\$100 or more per share.	Each \$20 or frac- tion.	2 cents.	3 cents.	do.	do.	do.	do.	Do.
No par or face value—actual value less than \$100 per share.	Each \$100 par or face value.	4 cents.	5 cents.	do.	do.	do.	do.	Do.
Stock transfers:								
Par or face value if selling price is under \$20.	do.	5 cents.	6 cents.	do.	do.	do.	do.	Do.
Par or face value if selling price is \$20 or more.	Per share.	4 cents.	5 cents.	do.	do.	do.	do.	Do.
Without par or face value if selling price is under \$20.	do.	5 cents.	6 cents.	do.	do.	do.	do.	Do.
Without par or face value if selling price is \$20 or more.	do.	5 cents.	6 cents.	do.	do.	do.	do.	Do.
Deeds, conveyances, etc.:								
Value over \$100 and not over \$500.	Amount over \$100 and not over \$500.	50 cents.	55 cents.	do.	do.	do.	do.	Do.
Value over \$500.	Each additional \$500 or fraction.	do.	do.	do.	do.	do.	do.	Do.

Foreign insurance policies other than life, etc.

Passage tickets to foreign port:

Costing over \$10 and not over \$30.
Costing over \$30 and not over \$60.
Costing over \$60.

Playing cards

Manufacturers' excise taxes:

Automobiles, etc.:
Automobiles, passenger, auto trailers, and motorcycles,
Automobile trucks, trailers, buses, road tractors.
Parts and accessories.
Tires and tubes:

Inner tubes.

Electrical energy

Firearms, shells, and cartridges

Gasoline

Lubricating oils

Matches, wood, fancy

Pistols and revolvers

Radio and radio accessories

Refrigerators, household types

Toilet preparations

Miscellaneous taxes:

Admissions:

General

Leases of boxes or seats

Cabarets, roof gardens, etc.

Ticket broker sales in excess of regular price.

Club dues and initiation fees.

Leases of safe-deposit boxes

See footnotes at end of table.

Per dollar or fraction of premium.	3 cents.	4 cents.	do.	do.	do.	do.	Do.
Price paid	\$1	\$1.10	do.	do.	(Repealed)	do.	
do.	\$3	\$3.50	do.	do.	Excise	do.	
do.	\$5	\$5.50	do.	do.	Tax Act	do.	
Per package of not more than 54.	10 cents.	11 cents.	13 cents.	do.	of 1947.	do.	No change.
Manufacturers' sales price.	3 percent.	3½ percent.	7 percent.	do.	No change.	do.	Do.
do.	2 percent.	2½ percent.	5 percent.	do.	do.	do.	Do.
do.	do.	do.	do.	do.	do.	do.	Do.
Per pound	4 cents.	4½ cents.	9 cents.	do.	do.	do.	Do.
do.	2½ cents.	2½ cents.	5 cents.	do.	do.	do.	Do.
Manufacturers' sales price.	3 percent.	3½ percent.	No change.	do.	do.	do.	Do.
Per gallon	10 percent.	11 percent.	do.	do.	Repealed.	do.	No change.
do.	1 cent.	1½ cents.	do.	do.	do.	do.	Do.
do.	4 cents.	4½ cents.	do.	do.	do.	do.	Do.
do.	5 cents.	5½ cents.	do.	do.	do.	do.	Do.
Per 1,000	10 percent.	11 percent.	do.	do.	do.	do.	10 percent.
Manufacturers' sales price.	5 percent.	5½ percent.	10 percent.	do.	do.	do.	No change.
do.	do.	do.	do.	do.	do.	do.	5 percent.
do.	10 percent.	11 percent.	Repealed; retailers substituted.	do.	do.	do.	
Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change.	No change.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction. ¹⁰
Amount charged for similar accommodations.	1½ cents for each 10 cents or fraction. ¹¹	2 cents for each 10 cents or fraction.	5 percent. ¹²	No change.	do.	20 percent.	10 percent.
Taxable amount	10 percent.	11 percent.	No change.	do.	do.	30 percent, later reduced to 20 percent.	No change.
Excess charge	do.	do.	do.	do.	do.	20 percent.	10 percent.
Amount paid	do.	do.	do.	do.	do.	do.	No change.
Amount collected	do.	do.	do.	do.	do.	No change.	10 percent.

TABLE IV.—Excise taxes in effect prior to World War II which were increased during or subsequent to the war—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					1954 (approved Mar. 31, 1954)
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	
Miscellaneous taxes—Continued								
Telephone, telegraph, and radio mes- sages:								
Cable and radio messages:								
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent	15 percent	10 percent.
International	do	do	do	do	No change	No change	No change	Do.
Leased wires	do	5 percent	do	do	15 percent	25 percent	do	Do.
Telegraph messages:								
Domestic	do	do	do	do	do	do	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
Telephone toll-service:								
Charge more than 24 cents and less than 50 cents.	do	None	None	5 cents for each 50 cents or fraction.				
Charge more than 50 cents and less than \$1.	do	10 cents	No change			25 percent	do ¹⁶	Do.
Charge more than \$1 and less than \$2.	do	15 cents	do		20 percent			
Charge more than \$2.	do	20 cents	do		No change	8 percent	do	No change.
Wire and equipment service	do	5 percent	do	No change		No change	do	Do.
Transportation of oil by pipeline	Amount paid	4 percent	4½ percent	do	do	No change	do	

¹ Draw-back of \$3.75 per gallon, \$6 per gallon, and \$9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

² The unit of tax is now a wine gallon.

³ Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

⁴ House trailers exempt.

⁵ Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

⁶ Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent exempt.

⁷ Communication, detection, or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the United States Government.

⁸ Tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

⁹ Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

¹⁰ Admissions of 50 cents or less exempt except for those to horse and dog races.

¹¹ Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.

¹² Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

¹³ Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

¹⁴ Dues of \$25 or less and initiation fees of \$10 or less exempt.

¹⁵ Dues of \$10 or less and initiation fees of \$10 or less exempt.

¹⁶ Calls from combat zones initiated by members of the Armed Forces exempt.

